

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF DEBTORS' ONE HUNDRED SEVENTY-FIFTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SEVENTY-FIFTH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY PENSION CLAIMS)**

PLEASE TAKE NOTICE that on August 19, 2011, Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their one hundred seventy-fifth omnibus objection to claims (the "Debtors' One Hundred Seventy-Fifth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' One Hundred Seventy-Fifth Omnibus

Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **October 5, 2011 at 10:00 AM (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' One Hundred Seventy-Fifth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **September 20, 2011 at 4:00 PM (prevailing Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' One Hundred Seventy-Fifth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' One Hundred Seventy-Fifth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: August 19, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**DEBTORS' ONE HUNDRED SEVENTY-FIFTH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY PENSION CLAIMS)**

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS ONE HUNDRED SEVENTY-FIFTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent as follows:

Relief Requested

1. The Debtors file this omnibus objection to claims, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the “Procedures Order”), seeking to disallow and expunge certain claims for which the Debtors have no liability.

2. The proofs of claim listed on Exhibit A annexed hereto (collectively, the “Pension Claims”) were filed against the Debtors based upon certain pension benefits allegedly owing by the Debtors to former employees of the Lehman enterprise. Pursuant to Title IV of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”), and a settlement with the Pension Benefit Guaranty Corporation (the “PBGC”), the Debtors have no liability for any pension-related obligations, and thus, no liability for the Pension Claims.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008 and periodically thereafter, (as applicable, the “Commencement Date”), LBHI and certain of its subsidiaries commenced with

this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 17, 2008, the United States Trustee for Region 2 (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

6. On September 19, 2008, a proceeding was commenced under the Securities Investor Protection Act of 1970 ("SIPA") with respect to Lehman Brothers Inc. ("LBI"). A trustee appointed under SIPA (the "SIPC Trustee") is administering LBI's estate.

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner filed its report with the Court on March 11, 2010 pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to up to 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Pension Claims Should Be Disallowed and Expunged

9. On June 3, 2009, this Court approved a settlement agreement with the PBGC (the "PBGC Settlement") regarding the LBHI Retirement Plan (the "Plan") [Docket No. 3751]. The PBGC Settlement provides for the termination of the Plan and the appointment of

the PBGC as statutory trustee of the Plan. Under the PBGC Settlement, the Plan termination date was December 12, 2008, and all benefit accruals ceased as of that date. The PBGC assumed full responsibility to pay pension benefits in accordance with ERISA. The amount of pension benefits payable by the PBGC is subject to the limits set forth in ERISA. In their review of the claims filed on the claims register in these chapter 11 cases, the Debtors have identified the Pension Claims as claims based upon pension-related obligations related to the LBHI Retirement Plan.

10. As a consequence of the termination of the Plan and pursuant to § 4062(a) & (b) of ERISA, LBHI was only liable to the PBGC for “the total amount of the unfunded benefit liabilities” and is not redundantly liable to any other party for claims arising under the terminated Plan. 29 U.S.C. § 1362. Therefore, under ERISA, the claimants do not have a legal right to assert a claim or collect any amounts from the Debtors in respect of amounts due under the terminated Plan.

11. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). A proof of claim is “deemed allowed unless a party in interest objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

12. The liabilities asserted in the Pension Claims are not liabilities of LBHI or any other Debtor in these chapter 11 cases. Unless the Pension Claims are disallowed and expunged, parties who do not hold valid claims against the Debtors' estates will nonetheless recover from the Debtors. Thus, the Debtors respectfully request the Court enter an order disallowing and expunging the Pension Claims in their entirety.

Reservation of Rights

13. The Debtors reserve all their rights to object on any basis to any Pension Claim or any portion of any Pension Claim for which the Court does not grant the relief requested herein.

Notice

14. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this objection, in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures [Docket No. 9635], on: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; (vi) the United States Attorney for the Southern District of New York; and (vii) all parties who have requested notice in these chapter 11 cases. The Debtors submit that no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: August 19, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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767 Fifth Avenue
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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS INC., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 175: EXHIBIT A - NO LIABILITY PENSION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	ABBASI, FAYAD 141 E 56TH ST APT 2G NEW YORK, NY 10022		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29972	\$115,468.00	No Liability - Pension Claim
2	AMBRULEVICH, JOHN 13 MARDEN WAY DURHAM, NH 03824-2125		Lehman No Case Asserted/All Cases Asserted	07/24/2009	6149	\$6,384.24	No Liability - Pension Claim
3	BOUCHER, MAAREN 1451 TAYLOR ST. #4 SAN FRANCISCO, CA 94133		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30719	\$69,806.40	No Liability - Pension Claim
4	BROOKS, CHERI LYNN (FORMERLY KUICK) 1870 SOMERSET LANE WHEATON, IL 60189	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32293	Undetermined	No Liability - Pension Claim
5	BYERS, KIMBERLEE 10656 CEDARCREST CIRCLE HIGHLANDS RANCH, CO 80130	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2374	\$200.11	No Liability - Pension Claim
6	BYERS, LUCAS 10656 CEDARCREST CIRCLE HIGHLANDS RANCH, CO 80130	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2382	\$325.68*	No Liability - Pension Claim
7	CAMILLI-BERNAT, MARY JESSICA GROSSARTH PULLMAN & COMLEY, LLC 850 MAIN STREET, 8TH FLOOR BRIDGEPORT, CT 06604	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2149	Undetermined	No Liability - Pension Claim
8	CASSINARI, CARMELA 18 SWAN COURT GLEN COVE, NY 11542	08-13905 (JMP)	CES Aviation LLC	09/01/2009	10071	\$887.46*	No Liability - Pension Claim
9	DEIBLER, DANIELLE 25 MIRALOMA DR. SAN FRANCISCO, CA 94127	08-13905 (JMP)	CES Aviation LLC	09/22/2009	31177	\$24,834.03	No Liability - Pension Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 175: EXHIBIT A - NO LIABILITY PENSION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
10	DERIEG, MICAH 10233 URAVAN ST. COMMERCE CITY, CO 80022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2388	\$88.09	No Liability - Pension Claim
11	DETWILER, PETER M. AND LINDA PO BOX 58 LEBANON, NJ 08833	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/08/2009	1627	Undetermined	No Liability - Pension Claim
12	FU, TIANNA 25 BANK ST APT 205G WHITE PLAINS, NY 10606-7002	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29433	\$7,000.00	No Liability - Pension Claim
13	GUERRA, ROBERTO 260 WESTCHESTER AVENUE THORNWOOD, NY 10594	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28448	Undetermined	No Liability - Pension Claim
14	HAHN, BRIAN 12 EAST SCOTT STREET, APT # 5 CHICAGO, IL 60610		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29538	\$357,096.00	No Liability - Pension Claim
15	HAYNES, SUSAN M. 108 SAGAMORE ROAD 3G TUCKAHOE, NY 10707	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28688	Undetermined	No Liability - Pension Claim
16	INGRAM, EARON M. 1455 S. IVY WAY DENVER, CO 80224	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2330	\$241.64*	No Liability - Pension Claim
17	JACOBSON, BRETTE 1207 HEMPSTEAD AVENUE S. HEMPSTEAD, NY 11550		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25261	\$60,000.00	No Liability - Pension Claim
18	JONES, BRIAN 605 THIRD AVENUE, 39TH FLOOR NEW YORK, NY 10158	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28384	Undetermined	No Liability - Pension Claim
19	KENNEY, JUDITH ANN 40 WEST 77TH ST # 11D NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13927	\$520,030.00	No Liability - Pension Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 175: EXHIBIT A - NO LIABILITY PENSION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
20	KLONSKY, DANIEL S. 34 FLAMINGO ROAD ROSLYN, NY 11576	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23913	\$384,000.00	No Liability - Pension Claim
21	KREINER, DANIEL 410 SEVENTH AVENUE APARTMENT 3 R BROOKLYN, NY 11215		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22981	Undetermined	No Liability - Pension Claim
22	LEE, PEGGY J 62 MANHATTAN AVE APT 3R BROOKLYN, NY 11206	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/30/2009	6766	\$60,252.39	No Liability - Pension Claim
23	LENHART, DEBORAH A. 16494 E. POWERS AVENUE CENTENNIAL, CO 80015	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2368	\$540.27*	No Liability - Pension Claim
24	LI, XIU WEN 50-48 208 STREET BAYSIDE, NY 11364		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17084	Undetermined	No Liability - Pension Claim
25	LOOS, RICHARD JR. 129 CYPRESS DRIVE NEWARK, DE 19713	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31748	Undetermined	No Liability - Pension Claim
26	LUM, JENNIFER M. 67-47 197TH STREET FRESH MEADOWS, NY 11365		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23897	\$51,170.00	No Liability - Pension Claim
27	MERH, UTKARSH 888 8TH AVENUE 19T NEW YORK, NY 10019		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29949	Undetermined	No Liability - Pension Claim
28	OLDS, MICHELE LYNN 8475 LIVERPOOL CIRCLE LITTLETON, CO 80125	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2384	\$390.41*	No Liability - Pension Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 175: EXHIBIT A - NO LIABILITY PENSION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
29	PADGETT, MILDRED 183 FRIENDSHIP DRIVE HARTWELL, GA 30643		Lehman No Case Asserted/All Cases Asserted	07/27/2009	6447	\$3,999.96	No Liability - Pension Claim
30	PADVA, ADI 375 SOUTH END AVE APT 15 A NEW YORK, NY 10280		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28592	Undetermined	No Liability - Pension Claim
31	RENDE, KENNETH 9 MONTROSE AVE BABYLON, NY 11702		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13925	\$361,893.00	No Liability - Pension Claim
32	REYNOLDS, WILLIAM 243 TIMBERLINE TRACE LONGWOOD, FL 32750		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15428	Undetermined	No Liability - Pension Claim
33	ROBB, MICHAEL A. 1117 PORTAL AVENUE OAKLAND, CA 94610		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32480	\$98,114.40	No Liability - Pension Claim
34	RUTIGLIANO, JASON 64 MERCER ST APT 8 JERSEY CITY, NJ 07302	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15280	\$94,006.80	No Liability - Pension Claim
35	SANTANGELO, MICHAEL A. 231 AMBER STREET STATEN ISLAND, NY 10306	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/30/2009	6737	\$576.50*	No Liability - Pension Claim
36	SHIGEKAWA, STEVE 605 THIRD AVENUE, 39TH FLOOR NEW YORK, NY 10158	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28381	Undetermined	No Liability - Pension Claim
37	STANFIELD, EARLANE 118-82 METROPOLITAN AVE APT 7C KEW GARDENS, NY 11415	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29459	Undetermined	No Liability - Pension Claim
38	STEVENSON, AUTUMN LYN 11857 E. FAIR AVE. GREENWOOD VILLAGE, CO 80111	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2360	\$312.20*	No Liability - Pension Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 175: EXHIBIT A - NO LIABILITY PENSION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
39	STIEFEL, STEPHANIE J 15 CENTRAL PARK WEST #28B NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21710	Undetermined	No Liability - Pension Claim
40	SULZBURGH, CRAIG H 349 EAST 85TH STREET 3E NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/21/2009	20181	\$15,000.00	No Liability - Pension Claim
41	SZABO, ZOLTAN 9591 PEARL CIRCLE # 104 PARKER, CO 80134	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/02/2009	3334	\$242.92*	No Liability - Pension Claim
42	TAKANO, NAO 8080 S. SAN JUAN RANGE RD. LITTLETON, CO 80127	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2542	\$294.41*	No Liability - Pension Claim
43	TEASDALE, ELIZABETH REGAN 104 CHARLTON STREET APT 5W NEW YORK, NY 10014	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28626	Undetermined	No Liability - Pension Claim
44	TINSLEY, ROBERT 311 LODGE DR GREENWOOD, SC 29646	08-13905 (JMP)	CES Aviation LLC	08/06/2009	7543	Undetermined	No Liability - Pension Claim
45	VACCARO, LAUREN 70 INDALE AVENUE STATEN ISLAND, NY 10309	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29074	Undetermined	No Liability - Pension Claim
46	WEINSTEIN, ERIC 15 MAYFLOWER ROAD SCARSDALE, NY 10583	08-13905 (JMP)	CES Aviation LLC	09/21/2009	22650	Undetermined	No Liability - Pension Claim
47	ZAKI-BASTA, SANDRA 130 MYRTLE AVE # 7G STAMFORD, CT 06902	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29454	\$53,155.20*	No Liability - Pension Claim
TOTAL						\$2,286,310.11	

* - Indicates claim contains unliquidated and/or undetermined amounts

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i>,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' ONE HUNDRED SEVENTY-FIFTH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY PENSION CLAIMS)**

Upon the one hundred seventy-fifth omnibus objection to claims, dated August 19, 2011, (the "Debtors' One Hundred Seventy-Fifth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking the disallowance and expungement of the Pension Claims on the basis that the Debtors have no liability for such claims, all as more fully described in the Debtors' One Hundred Seventy-Fifth Omnibus Objection to Claims; and due and proper notice of the Debtors' One Hundred Seventy-Fifth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Debtors' One Hundred Seventy-Fifth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Debtors'

¹ Terms not defined herein shall have the same meaning ascribed to them in the Debtors' One Hundred Seventy-Fifth Omnibus Objection to Claims.

One Hundred Seventy-Fifth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Debtors' One Hundred Seventy-Fifth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized and directed to reflect the Pension Claims as disallowed and expunged pursuant to this Order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Debtors' One Hundred Seventy-Fifth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE